## Amendments to the Specification:

Please amend the specification as follows:

On page 1 at line 1, please insert the following new section title and section:

## -- RELATED APPLICATION

The present application is a 35 U.S.C. §371 national stage filing of International Patent Application No. PCT/JP2005/002005, filed February 10, 2005, through which and to which priority is claimed to Japanese Priority Patent Application No. 2004-047915, filed February 24, 2004.--

On page 4, please replace paragraph [0011] with the following paragraph:

--[0011] The reaction can be carried out initially by charging anhydrous hydrogen fluoride, formalin formaldehyde polymer and polyfluoroalkylcarboxylic acid or polyfluoroalkyl ester thereof, and then by adding tetrafluoroethylene thereto. The reaction can be carrier out either under the normal pressure of under super atmospheric pressure. In the case of the normal pressure, tetrafluoroethylene is discharged to the outside of the system, whereby the tetrafluoroethylene-based yield will be lowered. Thus, the flow rate of tetrafluoroethylene must be limited, and the reaction requires much time. The reaction is thus carried out under super atmospheric pressure, usually under about 0.1 to about 2MPa.--

On pages 4 and 5 please replace paragraph [0014] with the following paragraph:

## --[0014] EXAMPLE 1

800g of trifluoroacetic acid and 500g of paraformaldehyde as HCHO source were charged into an autoclave having a capacity of 10L, and 2.9kg of anhydrous hydrogen fluoride was changed therein with stirring. Then, heating was carried out, and when the inside temperature reached to 50°C, tetrafluoroethylene [TFE] was added thereto under pressure of 0.88MPa. As soon as TFE was charged, the inside temperature was elevated and the autoclave inside pressure was lowered. During the reaction, TFE was continuously added thereto portion-by-portion by a compressor to keep the inside pressure at 0.88MPa. When 1.1kg of TEE TFE was charged, the portion-by-portion addition was stopped and then ageing was carried out for 12 hours. After ageing, the content was distilled off into a cooling trap at -20°C, followed by alkali neutralization and water washing, whereby 1,130g of crude product was obtained.--

On page 5, please replace paragraph [0015] with the following paragraph:

--[0015] As a result of NMR analysis of the crude product, content of 2,2,3,3-tetrafluorooxetane as the desired product was found 51.7wt.%. By purification of the crude product by distillation, 592g (purity: 95%) of fractions having boiling points of 27° to 29°C under the normal pressure was obtained. The TFE conversion-based yield was 39.3%.

<sup>19</sup>NMR(CFCl<sub>3</sub> basis):

 $\begin{array}{cc} a & b \\ CF_2CF_2CH_2O \end{array}$ 

a -78.4PPM

b -118.9ppm

<sup>1</sup>H-NMR:

 $CF_2CF_2CH_20$ 

δ 4.89ppm(2H, t, J=10.2HZ) 4<del>.89ppm(ZH, t, J=10.2HZ)</del>--